



Guangyang Secondary School

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Dear Parent,

Principles of Accounts Subject Information – Secondary Five Normal (Academic) 2023

1 Chapter Coverage - Ordinary Level [Subject Code 7087]

Term 1

Week	Chapter	Topic
Week 1 - 3	14	Equities [Company] <ul style="list-style-type: none">- SOF Performance & Position [Trading & Service]- Journal entries for Shareholders' Equity & Dividends- Interpret Share Capital, Dividends & Retained Earnings accounts
Week 4 - 5	16	Financial Statements Analysis <ul style="list-style-type: none">- Profitability
Week 6 - 7	16	Financial Statements Analysis <ul style="list-style-type: none">- Liquidity
Week 8 - 10	16	Financial Statements Analysis <ul style="list-style-type: none">- Efficiency in Inventory Management- Efficiency in Trade Receivable Management [Week 8] Weighted Assessment 1

Term 2

Week	Chapter	Topic
Week 1		-
Week 2 - 4	11	Non-current Assets <ul style="list-style-type: none">- Decision Making- Journal entries for Sale of NCA- Interpret Sale of NCA account
Week 5 - 10	-	Revision [Week 7] Weighted Assessment 2

Term 3

Week	Chapter	Topic
Week 1 - 8	-	Review & Revision [Week 1] Timed-Practice
Week 9 - 10	-	Prelim Exam

Term 4

Week	Chapter	Topic
Week 1 - 3	-	Review and Revision
Week 4 - 10	-	GCE O Level Exam

2 Exam Format

	Details	Weighting	Duration
Paper 1	Answer 3 to 4 compulsory structured questions (40 marks)	40%	1 hour
Paper 2	Answer 4 compulsory structured questions (60 marks) <ul style="list-style-type: none">One question requires the preparation of financial statements for a business for one financial year. (20 marks)A scenario-based question (7 marks) will be part of one of the 3 remaining questions.	60%	2 hours

Paper 1 – candidates will write their answers on the question paper.

Paper 2 – candidates will write their answers on the generic answer booklet provided.

3 School Assessment Modes and Weighting

The overall performance of a student is assessed based on the weighting indicated below.

Semester 1		Semester 2	Total
Weighted Assessment 1 [WA1]	Weighted Assessment 2 [WA2]	Semestral Assessment [Preliminary Exam]	
15%	15%	70%	100%

4 Absence from Weighted Assessments

- (a) Medical certificate must be produced if your child is absent for weighted assessment. Your child will have to do a make-up weighted assessment within 3 days from the date of the assessment upon return to school.
- (b) If your child is positive covid more than 3 days from the weighted assessment date and has a medical certificate, your child will be given a VR.
- (c) Parent's letter is strongly discouraged and its validity will be approved based on a case-by-case basis.
- (d) Absence from any weighted assessment without a valid reason will result in zero mark for the weighted assessment.

5 Absence from Exams

- (a) Medical certificates must be produced if your child is absent for exam.
- (b) Re-exam will not be conducted but your child will be required to attempt the exam papers as a practice.

We look forward to your continual and strong support for your child. This will definitely help him/her to better prepare himself/herself for the academic demands this year.

Do feel free to contact your child's Principles of Accounts teacher, Mr Samuel Goh, should you need further clarification on any matter.

Thank you.

Yours faithfully



Mdm Tengku Rashida
Senior Teacher
i/c Principles of Accounts